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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 25th November, 2021

Notification No. 16/2021-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-89)GST-2021/S.11(1)(59)TH:- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-41) GST-2017/S.11 (1) (7)-TH dated the 30th June, 2017 being Notification No. 12/2017-State Tax (Rate), namely:-

In the said notification, in the Table, -

- (i) against serial number 3, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;
- (ii) against serial number 3A, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;

- (iii) against serial number 15, in column (3), in the heading “Description of Services”, after item (c), the following shall be inserted, namely, -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017).”;

- (iv) against serial number 17, in column (3), in the heading “Description of Services”, after item (e), the following shall be inserted, namely, -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017).”

2. This notification shall come into force with effect from the 1st day of January, 2022.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Deputy Secretary to Government.

